FOR OHF USE

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0033506

Facility Name: Walnut Grove Village

Address: 1095 Twilight Drive (Number) | Morris (City) | 60450 (Zip Code)

County: Grundy

Telephone Number: (815) 942-5108 **Fax #** (815) 942-6877

IDPA ID Number: 36-3549632-002

Date of Initial License for Current Owners: 3/6/1989

Type of Ownership:

	VOLUNTARY,NON-PROFIT	x	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust	x	Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Scott E. Martin, CPA **Telephone Number:** (574) 232-3992

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2005 to 12/31/2005 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) Harris F. Webber, Manager

(Title) Sterling-Morris, LLC - General Partner

Paid Preparer

(Signed) _____ (Date)

(Print Name and Title) Scott E. Martin, CPA

(Firm Name & Address) Crowe Chizek and Company LLC, 330 E. Jefferson Blvd., South Bend, IN 46624

(Telephone) (574) 232-3992 Fax # (574) 236-8692

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	99	Skilled (SNF)	99	36,135	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	24	Sheltered Care (SC)	24	8,760	5
6		ICF/DD 16 or Less			6
7	123	TOTALS	123	44,895	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	11,812	13,047	6,481	31,340	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		8,393		8,393	12
13	DD 16 OR LESS					13
14	TOTALS	11,812	21,440	6,481	39,733	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.50%

D. How many bed-hold days during this year were paid by the Department?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [x] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [x] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 3/6/1989

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [x]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 35 and days of care provided 6,481

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Facility Name & ID Number Walnut Grove Village # 0033506 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	186,022	26,500	8,585	221,107		221,107		221,107			1
2	Food Purchase		243,593		243,593		243,593	(1,241)	242,352			2
3	Housekeeping	100,995	25,439		126,434		126,434		126,434			3
4	Laundry	72,359	12,742		85,101		85,101	(7,560)	77,541			4
5	Heat and Other Utilities			149,581	149,581		149,581	(1,595)	147,986			5
6	Maintenance	74,595	4,310	95,913	174,818		174,818		174,818			6
7	Other (specify):*											7
8	**TOTAL General Services**	433,971	312,584	254,079	1,000,634		1,000,634	(10,396)	990,238			8
	B. Health Care and Programs											
9	Medical Director			8,868	8,868		8,868		8,868			9
10	Nursing and Medical Records	1,580,194	78,429	7,732	1,666,355		1,666,355		1,666,355			10
10a	Therapy			519,617	519,617		519,617		519,617			10a
11	Activities	69,779	1,320	5,904	77,003		77,003		77,003			11
12	Social Services	53,934		2,199	56,133		56,133		56,133			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,703,907	79,749	544,320	2,327,976		2,327,976		2,327,976			16
	C. General Administration											
17	Administrative	91,596		351,060	442,656		442,656	74,586	517,242			17
18	Directors Fees											18
19	Professional Services			130,775	130,775	(995)	129,780	(12,548)	117,232			19
20	Dues, Fees, Subscriptions & Promotions			6,014	6,014	995	7,009	(2,850)	4,159			20
21	Clerical & General Office Expenses	89,671	13,335	18,607	121,613	3,356	124,969		124,969			21
22	Employee Benefits & Payroll Taxes			645,734	645,734		645,734		645,734			22
23	Inservice Training & Education											23
24	Travel and Seminar			8,297	8,297		8,297		8,297			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			314,821	314,821		314,821	(1,786)	313,035			26
27	Other (specify):*											27
28	**TOTAL General Administration**	181,267	13,335	1,475,308	1,669,910	3,356	1,673,266	57,402	1,730,668			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,319,145	405,668	2,273,707	4,998,520	3,356	5,001,876	47,006	5,048,882			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Walnut Grove Village #0033506 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			145,500	145,500		145,500		145,500			30
31	Amortization of Pre-Op. & Org.			8,688	8,688		8,688		8,688			31
32	Interest			206,066	206,066		206,066	(23,080)	182,986			32
33	Real Estate Taxes			94,757	94,757		94,757		94,757			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			11,441	11,441	(3,356)	8,085		8,085			35
36	Other (specify):*											36
37	**TOTAL Ownership**			466,452	466,452	(3,356)	463,096	(23,080)	440,016			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			210,909	210,909		210,909		210,909			39
40	Barber and Beauty Shops			18,096	18,096		18,096		18,096			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			54,351	54,351		54,351		54,351			42
43	Other (specify):* **Cottages**	47,935	2,368	210,128	260,431		260,431	(260,431)				43
44	**TOTAL Special Cost Centers**	47,935	2,368	493,484	543,787		543,787	(260,431)	283,356			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,367,080	408,036	3,233,643	6,008,759		6,008,759	(236,505)	5,772,254			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Walnut Grove Village 0033506 Report Period Beginnin 01/01/2005 Ending: 12/31/2005

RECLASSIFICATION ADJUSTMENT

Description	Amount	Line No.
To reclassify IDPH License Fee	(995)	19
	995	20
To reclassify copies and copier	3,356	21
maintenance contract	(3,356)	35

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(791)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,595)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(7,560)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(23,080)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(15,000)	17		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(1,786)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(276,279)	43		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (326,091)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	89,586		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 89,586		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (236,505)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Walnut Grove Village

ID# 0033506

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Cottages	$ (260,431)	43	1
2	Unallowable legal expense	(12,548)	19	2
3	Promotional advertising	(2,850)	20	3
4	Vending Machine	(450)	2	4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(276,279)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Walnut Grove Village **#** 0033506 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,241)	0	0	0	0	0	0	0	0	0	0	(1,241)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(7,560)	0	0	0	0	0	0	0	0	0	0	(7,560)	4
5	Heat and Other Utilities	(1,595)	0	0	0	0	0	0	0	0	0	0	(1,595)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(10,396)	0	0	0	0	0	0	0	0	0	0	(10,396)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	(15,000)	89,586	0	0	0	0	0	0	0	0	0	74,586	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(12,548)	0	0	0	0	0	0	0	0	0	0	(12,548)	19
20	Fees, Subscriptions & Promotions	(2,850)	0	0	0	0	0	0	0	0	0	0	(2,850)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(1,786)	0	0	0	0	0	0	0	0	0	0	(1,786)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(32,184)	89,586	0	0	0	0	0	0	0	0	0	57,402	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(42,580)	89,586	0	0	0	0	0	0	0	0	0	47,006	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number Walnut Grove Village **#** 0033506 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(23,080)	0	0	0	0	0	0	0	0	0	0	(23,080)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(23,080)	0	0	0	0	0	0	0	0	0	0	(23,080)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(260,431)	0	0	0	0	0	0	0	0	0	0	(260,431)	43
44	**TOTAL Special Cost Centers**	(260,431)	0	0	0	0	0	0	0	0	0	0	(260,431)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(326,091)	89,586	0	0	0	0	0	0	0	0	0	(236,505)	45

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sterling Morris Retirement Associates	100%	Coventry Village	Sterling, IL	Harris Webber LTD	Northbrook, IL	R.E. Development
Ltd Partnership				Harris Webber Mgmt	Northbrook, IL	Management Co.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Management Fee	$ 336,060	Harris Webber Management Services, Inc.	0.00%	$ 425,646	$ 89,586	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 336,060			$ 425,646	$ * 89,586	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Harris F. Webber	Manager, LLC	Manager, Gen'l Ptnr LLC		31,344	262	33.56	Salary	$ 36,245	17.7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 36,245		13

*** If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.**

**** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Harris Webber LTD, Harris Webber Mgmt Svc.
Street Address: 666 Dundee Road, Suite 930
City / State / Zip Code: Northbrook, IL 60062
Phone Number: ((847) 272-9686
Fax Number: ((847) 272-0524

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Heat & Other Utilities	Direct Cost	17,128,400	6	$ 6,524	$	5,748,331	$ 2,189	1
2	6	Maintenance	Direct Cost	17,128,400	6	9,176		5,748,331	3,079	2
3	11	Activities	Direct Cost	17,128,400	6	1,169		5,748,331	392	3
4	17	Administrative	Direct Cost	17,128,400	6	991,270	991,270	5,748,331	332,673	4
5	19	Professional Services	Direct Cost	17,128,400	6	23,719		5,748,331	7,960	5
6	20	Fees, Subscriptions & Promos	Direct Cost	17,128,400	6	1,123		5,748,331	377	6
7	21	Employee Benefits & PR Taxes	Direct Cost	17,128,400	6	32,638		5,748,331	10,953	7
8	22	Inservice Training & Education	Direct Cost	17,128,400	6	123,795		5,748,331	41,546	8
9	24	Travel & Seminar	Direct Cost	17,128,400	6	10,372		5,748,331	3,481	9
10	26	Insurance - Prop. Liab.	Direct Cost	17,128,400	6	6,207		5,748,331	2,083	10
11	34	Rent - Facility & Grounds	Direct Cost	17,128,400	6	53,768		5,748,331	18,045	11
12	35	Rent - Equipment	Direct Cost	17,128,400	6	8,546		5,748,331	2,868	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,268,307	$ 991,270		$ 425,646	25

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	National City Bank		x	Mortgage	$27,423.29	3/26/03	$ 2,982,684	$ 2,646,097	3/26/2008	7.2900	$ 200,912	1
2	Harris Webber Ltd	x		Loan				67,244		Prime +1	5,154	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$27,423.29		$ 2,982,684	$ 2,713,341			$ 206,066	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 2,982,684	$ 2,713,341			$ 206,066	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Walnut Grove Village **#** 0033506 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2004 report.	$ 91,689	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$ 91,651	2
3. Under or (over) accrual (line 2 minus line 1).	$ (38)	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)	$ 94,795	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$ 94,757	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2000	82,721	8
2001	76,205	9
2002	78,214	10
2003	81,316	11
2004	91,651	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2004	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walnut Grove Village COUNTY Grundy

FACILITY IDPH LICENSE NUMBER 0033506

CONTACT PERSON REGARDING THIS REPORT Scott E. Martin, CPA

TELEPHONE (574) 232-3992 FAX #: (574) 236-8692

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	02-33-301-005	Beattys West Estates	$ 91,651.00	$ 91,651.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 91,651.00	$ 91,651.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? x YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,744 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [x] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Home	95,000	1989	$ 69,286	1
2	Cottage Apartments		1987, 1996, 2001	208,399	2
3	TOTALS	95,000		$ 277,685	3

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	99			1989	$ 2,058,454	$ 51,461	40	$ 51,461	$	$ 866,106	4
5	24			1994	1,599,312	39,950	40	39,950		446,244	5
6											6
7											7
8											8
	Improvement Type**										
9	Land Improvement			1989	257,750		15			257,750	9
10	Land Improvement			1990	7,161	238	15	238		7,161	10
11	Land Improvement			1991	9,360	896	15	896		9,320	11
12	Land Improvement			1992	11,484		10			11,484	12
13	Land Improvement			1993	2,918		10			2,918	13
14	Land Improvement			1994	5,402	360	15	360		4,141	14
15	Land Improvement - Trees			1996	1,275	85	15	85		808	15
16	Land Improvement - Seal Coating			1997	5,268	328	8	328		5,268	16
17	Land Improvement - Benches/Trees			1997	1,836	92	20	92		781	17
18	Land Improvement - Shrubs			1997	2,093		5			2,093	18
19	Land Improvement - Street Paving & Driveway			1998	3,971	496	8	496		3,722	19
20	Land Improvement - Ditch Work			1998	3,500	233	15	233		1,750	20
21	Land Improvement - Trees			1998	5,518	276	20	276		2,070	21
22	Land Improvement - Driveway & Parking Lot			2000	45,941	5,743	8	5,743		37,065	22
23	Land Improvement - Driveway Extension			2000	780	52	15	52		338	23
24	Land Improvement - Black Dirt			2000	625	63	5	63		625	24
25	Land Improvement - Plants for Campus			2001	654	131	5	131		589	25
26											26
27											27
28											28
29											29
30	Building Improvements			1994	11,198	1,120	10	1,120		8,326	30
31	Building Improvements			1995	38,145	2,884	10	2,884		38,141	31
32	Building Improvements - Carpet			1996	5,250	525	10	525		989	32
33	Building Improvements - Carpet			1997	4,808		5			4,808	33
34	Building Improvements - Doors & Kickplates			1998	12,600	1,260	10	1,260		9,477	34
35	Building Improvements - Air Conditioner			1999	2,531	253	10	253		1,645	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Building Improvements - Diffuser	1999	$ 9,696	$ 512	10	$ 512	$	$ 4,877	37
38	Building Improvements	2001	23,302	4,411	5 - 10	4,411		19,854	38
39	Building Improvements - Compressors	2002	2,612	522	5	522		1,827	39
40	Building Improvements - Heat Pumps	2002	2,929	586	5	586		2,051	40
41	Building Improvements - Single/Double Door System	2002	1,619	324	5	324		1,134	41
42	Building Improvements - Values	2003	868	174	5	174		434	42
43	Building Improvements - Values	2003	868	174	5	174		434	43
44	Building Improvements - Door	2003	387	77	5	77		193	44
45	Building Improvmeents - Door	2003	1,895	379	5	379		948	45
46	Building Improvements - Security Door	2004	670	134	5	134		201	46
47	Building Improvements - Thermosystems	2004	602	120	5	120		180	47
48	Building Improvements - Gee Heating/Air conditioner	2004	754	151	5	151		226	48
49	Building Improvements - Gee Heating/Air conditioner	2004	3,645	729	5	729		1,093	49
50	Building Improvements - Renovations	2004	9,608	1,922	5	1,922		1,922	50
51	Building Improvements - Renovations	2005	76,904	5,678	10	5,678		5,678	51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,234,193	$ 122,339		$ 122,339	$	$ 1,764,671	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 192,004	$ 21,004	$ 21,004	$		$ 134,179	71
72	Current Year Purchases	43,201	2,160	2,160			2,160	72
73	Fully Depreciated Assets	1,061,887					1,061,887	73
74								74
75	TOTALS	$ 1,297,092	$ 23,164	$ 23,164	$		$ 1,198,226	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Van	Ford, Eldorado, 1999	1999	$ 51,542	$	$	$	5	$ 51,542	76
77										77
78										78
79										79
80	TOTALS			$ 51,542	$	$	$		$ 51,542	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,860,512	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 145,503	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 145,503	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,014,439	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Cottage - 1989-2003	$ 3,298,798	$ 82,510	$ 811,005	86
87	Cottages Land Improv - 1989-2003	50,822	2,560	33,986	87
88	Cottages - FFE 1989-2005	46,153	2,075	40,970	88
89	Cottage - Bldg Improv - 1995-2005	38,526	3,052	14,885	89
90					90
91	TOTALS	$ 3,434,299	$ 90,197	$ 900,846	91

G. Construction-in-Progress

	Description	Cost	
92	CIP - Apartments	$ 44,788	92
93	CIP - Building	20,986	93
94			94
95		$ 65,774	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2006	$
13.	/2007	$
14.	/2008	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
16. Rental Amount for movable equipment: $ 8,054 Description: See attached schedule
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XII. RENTAL COSTS

B. Equipment-Excluding Transportation and Fixed Equipment., Line 16 Detail

Vendor	Description	Amount
Martin Whalen Office Solutions	Copier	$ 5,646
Charles X. Snyder, Jr.	Storage	1,600
Future Communications, Inc.	Pagers	611
Misc as-needed		197
Total		$ 8,054

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

[ ] YES
[x] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
COMMUNITY COLLEGE [ ]
HOURS PER CNA ____

3. CLINICAL PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A.3	hrs	$	16,022	$ 224,776	$	16,022	$ 224,776	1
2	Licensed Speech and Language Development Therapist	10A.3	hrs		3,169	34,903		3,169	34,903	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A.3	hrs		18,243	259,938		18,243	259,938	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$	37,434	$ 519,617	$	37,434	$ 519,617	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Walnut Grove Village **#** 0033506 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2005 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 567,719	$	1
2	Cash-Patient Deposits	4,393		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 100,509)	1,085,541		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	142,659		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,438,182		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,238,494	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	277,685		13
14	Buildings, at Historical Cost	7,622,339		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,394,787		16
17	Accumulated Depreciation (book methods)	(3,915,286)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP	65,774		22
23	Other(specify): Deferred debt issuance costs	19,548		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,464,847	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 8,703,341	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 448,683	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	138,523		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	195,198		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	151,301		32
33	Accrued Interest Payable	9,109		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to related parties	74,528		36
37	Other accrued expenses	103,084		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,120,426	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,646,097		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Cottage deferred income	3,118,569		43
44	Entrance fee liability	261,569		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 6,026,235	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 7,146,661	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,556,680	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 8,703,341	$	48

***(See instructions.)**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 937,570	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 937,570	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	656,707	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	(37,597)	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 619,110	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,556,680	24	*

*** This must agree with page 17, line 47.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 5,305,719	1
2	Discounts and Allowances for all Levels	(236,730)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,068,989	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,082,413	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,082,413	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	19,627	13
14	Non-Patient Meals	791	14
15	Telephone, Television and Radio	2,352	15
16	Rental of Facility Space		16
17	Sale of Drugs	195,582	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	12,674	20
21	Other Medical Services		21
22	Laundry	7,560	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 238,586	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	23,080	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 23,080	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See attach supplemental	252,398	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 252,398	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,665,466	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,000,634	31
32	Health Care	2,327,976	32
33	General Administration	1,669,910	33
	B. Capital Expense		
34	Ownership	466,452	34
	C. Ancillary Expense		
35	Special Cost Centers	543,787	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,008,759	40
41	**Income before Income Taxes (line 30 minus line 40)****	656,707	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 656,707	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning 01/01/2005 Ending: 12/31/2005

XVII. ICOME STATEMENT SUPPLEMENTAL - E. OTHER REVENUE, Line 28

		1	
	Revenue	Amount	
28	Equipment Rental	19,313	
	Miscellaneous	283	
	Vending Machine	450	
	Medicaid Bad Debt	2,532	
	Cottages	229,820	
	Total Line 28	252,398	

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,598	2,785	$ 78,852	$ 28.31	1
2	Assistant Director of Nursing	1,888	2,064	64,371	31.19	2
3	Registered Nurses	8,114	9,000	255,138	28.35	3
4	Licensed Practical Nurses	11,718	12,735	323,292	25.39	4
5	CNAs & Orderlies	51,106	56,576	799,692	14.13	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,511	1,635	19,453	11.90	8
9	Activity Director	1,952	2,080	26,461	12.72	9
10	Activity Assistants	4,693	5,169	44,528	8.61	10
11	Social Service Workers	3,824	4,160	71,175	17.11	11
12	Dietician					12
13	Food Service Supervisor	1,824	2,040	39,829	19.52	13
14	Head Cook	5,958	6,313	61,865	9.80	14
15	Cook Helpers/Assistants	9,717	10,180	82,280	8.08	15
16	Dishwashers					16
17	Maintenance Workers	5,624	6,131	71,695	11.69	17
18	Housekeepers	13,174	14,445	129,129	8.94	18
19	Laundry	6,406	7,141	61,443	8.60	19
20	Administrator	1,824	2,080	91,098	43.80	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	170	170	1,878	11.05	23
24	Clerical	4,305	4,722	58,479	12.38	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,053	1,141	13,010	11.40	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,121	2,330	25,477	10.93	31
32	Other Health Care(specify)					32
33	Other(specify) Cottages	5,475	5,475	47,935	8.76	33
34	TOTAL (lines 1 - 33)	145,055	158,372	$ 2,367,080 *	$ 14.95	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 8,585	1.3	35
36	Medical Director		8,868	9.3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,400	39.3	39
40	Physical Therapy Consultant		259,938	10A.3	40
41	Occupational Therapy Consultant		224,776	10A.3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant		34,903	10A.3	43
44	Activity Consultant		2,058	11.3	44
45	Social Service Consultant		2,199	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 543,727		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Linda Shannon	Administrator	0	$ 91,596
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 91,596

B. Administrative - Other

Description	Amount
Harris Webber Mgmt Services - Management Fee	$ 336,060
Harris F. Webber - Partnership Fee	7,500
Harris F. Webber - Guarantee Fee	7,500
TOTAL (agree to Schedule V, line 17, col. 3)	$ 351,060
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
ADP	Payroll Services	$ 12,103
Hupp, Lanuti, Irion & Burton	Legal Svc	1,237
Cortina & Mueller Attorneys	Legal Svc	3,110
Nisen & Elliott, P.C.	Legal Svc	1,713
O'Hagan, Smith & Amundsen	Legal Svc	7,520
Much Shelist Freed Denenberg	Legal Svc	9,599
Wildman, Harrold, Allen & Dixon	Legal Svc	29,134
Crowe Chizek	Accounting	24,825
Ivans-Medicare	Computer	842
Tim Overa		59
Lexington Insurance		28,493
Other - See Attachment		12,140
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 130,775

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 241,886
Unemployment Compensation Insurance	
FICA Taxes	230,935
Employee Health Insurance	132,267
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Dental insurance	12,573
Life insurance	1,888
Other employee benefits	24,860
Admin benefits	1,325
TOTAL (agree to Schedule V, line 22, col.8)	$ 645,734

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 995
Advertising: Employee Recruitment	984
Health Care Worker Background Check	
(Indicate # of checks performed 96)	960
Dues and subscriptions	885
Other Advertising	3,185
Less: Public Relations Expense	( )
Non-allowable advertising	(2,850)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 4,159

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	7,468
Seminar Expense	829
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 8,297

* Attach copy of IMRF notifications

**See instructions.

XIX. SUPORT SCHEDULES

PART C - Legal Services Detail and Part V adjustment

Invoice No.	Invoice Date	Payee/Vendor	Amount	Comments	Adjustment To Remove Unallowable
8624	38503	Hupp, Lanuti, Irion & Burton, P.C.	12	Collection	-12.42
8197	38411	Hupp, Lanuti, Irion & Burton, P.C.	738	Collection	-738.16
7844	38321	Hupp, Lanuti, Irion & Burton, P.C.	487	Collection	-486.5
11356	38413	Cortina & Mueller Attorneys at Law	280	Legal Svc - Patient related	
11442	38448	Cortina & Mueller Attorneys at Law	246	Legal Svc - Patient related	
11443	38448	Cortina & Mueller Attorneys at Law	88	Legal Svc - Patient related	
11444	38448	Cortina & Mueller Attorneys at Law	105	Legal Svc - Patient related	
11519	38475	Cortina & Mueller Attorneys at Law	490	Legal Svc - Patient related	
11612	38506	Cortina & Mueller Attorneys at Law	140	Legal Svc - Patient related	
11613	38506	Cortina & Mueller Attorneys at Law	88	Legal Svc - Patient related	
11611	38506	Cortina & Mueller Attorneys at Law	238	Legal Svc - Patient related	
11715	38511	Cortina & Mueller Attorneys at Law	279	Legal Svc - Patient related	
11714	38511	Cortina & Mueller Attorneys at Law	123	Legal Svc - Patient related	
11712	38511	Cortina & Mueller Attorneys at Law	70	Legal Svc - Patient related	
11713	38511	Cortina & Mueller Attorneys at Law	188	Legal Svc - Patient related	
11807	38569	Cortina & Mueller Attorneys at Law	35	Legal Svc - Patient related	
11806	38569	Cortina & Mueller Attorneys at Law	131	Legal Svc - Patient related	
11903	38602	Cortina & Mueller Attorneys at Law	70	Legal Svc - Patient related	
11904	38602	Cortina & Mueller Attorneys at Law	88	Legal Svc - Patient related	
11979	38631	Cortina & Mueller Attorneys at Law	35	Legal Svc - Patient related	
12157	38688	Cortina & Mueller Attorneys at Law	53	Legal Svc - Patient related	
12195	38688	Cortina & Mueller Attorneys at Law	35	Legal Svc - Patient related	
1143808	38385	Nisen & Elliott, LLC	213	Legal Svc - Partnership Annual Report	-212.5
41131	38498	Nisen & Elliott, LLC	1,500	Legal Svc - Owner, partnership matters	-1500
268857	38656	O'Hagan, Smith & Amundsen	668	Legal Svc - Employee related	
267314	38615	O'Hagan, Smith & Amundsen	2,195	Legal Svc - Employee related	
266019	38581	O'Hagan, Smith & Amundsen	218	Legal Svc - Employee related	
263368	38524	O'Hagan, Smith & Amundsen	1,136	Legal Svc - Employee related	
237110	38240	Much Shelist Freed Denenberg	2,417	Legal Svc - Prism Healthcare-Sale to	-2416.92
238620	38353	Much Shelist Freed Denenberg	350	Legal Svc - Prism Healthcare-Sale to	-350
252709	38670	Much Shelist Freed Denenberg	479	Legal Svc - Sale of Sterling-Morris	-479.22
247085	38547	Much Shelist Freed Denenberg	3,919	Legal Svc - Sale of Sterling-Morris	-3918.75
253551	38687	Much Shelist Freed Denenberg	2,434	Legal Svc - Sale to Chain Bridge	-2433.5
281726	38384	Wildman, Harrold, Allen & Dixon LLP	647	Legal Svc - Employee related	
300417	38609	Wildman, Harrold, Allen & Dixon LLP	1,239	Legal Svc - Employee related	
289500	38485	Wildman, Harrold, Allen & Dixon LLP	1,585	Legal Svc - Employee related	
292162	38517	Wildman, Harrold, Allen & Dixon LLP	1,898	Legal Svc - Employee related	
302730	38639	Wildman, Harrold, Allen & Dixon LLP	4,071	Legal Svc - Employee related	
286901	38443	Wildman, Harrold, Allen & Dixon LLP	3,881	Legal Svc - Employee related	
284259	38412	Wildman, Harrold, Allen & Dixon LLP	2,680	Legal Svc - Employee related	
279489	38353	Wildman, Harrold, Allen & Dixon LLP	3,866	Legal Svc - Employee related	
297840	38579	Wildman, Harrold, Allen & Dixon LLP	3,024	Legal Svc - Employee related	
305746	38667	Wildman, Harrold, Allen & Dixon LLP	4,400	Legal Svc - Employee related	
		Total	46,832	Total	(12,548)

Part C - Professional Services

Detail of Other

Vendor/Payee	Type	Amount
Slupik and Associates		2,352
Emdeon Corporation		96
Missman, Stanley & Associates		6,000
Harris Webber, Ltd.		865
Medifax-EDI, Inc.	Computer	102
IL Dept of Public Health	License Fee	995
Advanced Answers on Demand	Computer	81
Tim Labbe		250
Senior Living Investment Brokerage		5,000
Edward J. Kuleck Jr. Ltd.		758
A/R Adjustments		(4,359)
Total		12,140

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIX. SUPORT SCHEDULES

G. Schedule of Travel and Seminar

Date	Payee	Topic	Attendee	Job Class	Location	Fee
38461	Glantz/Richmond Rehab Associates	Restorative Nursing Seminar	Joan Trumbo, Barb Kleinfeld	RN Mgr, RN Aide	Tinley Park, IL	120
38400	Cross Country Seminars	Activity Programming in long term care	Linda Shannon	Administrator	Madison, WI	179
38420	Illinois Nursing Home	INHAA Annual Convention and Trade Show	Linda Shannon	Administrator	Decatur, IL	225
38526	Illinois Nursing Home	INHAA Conference	Linda Shannon	Administrator	Utica, IL	190
38565	IL Foundation for Quality	Shaping the future of health care culture	Tina Larsen	DON	Downers Grove, I	115
Total						829.00

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	Heat pump	6/94	$ 1,201	7	$ 86	$	$	$	$	$	$	$	$
2	Phone system	6/94	659	7	47								
3	Relay boards	6/94	1,100	7	79								
4	Panel cords	6/94	965	7	69								
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 3,925		$ 281	$	$	$	$	$	$	$	$

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 - 10 yr**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **11,949** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **x** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **x** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **54,351**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **None** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **791**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **5%**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ N/A

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Crowe Chizek and Company LLC** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **No** If no, please explain. **Audit not complete at filing date.**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.